

Internal Revenue Service  
**memorandum**

date: MAY 20 1991

to: Peggy Grove, Problem Resolution Officer  
Richmond District

from: Ronald L. Moore, Technical Assistant (Signed) Ronald L. Moore  
Office of the Assistant Chief Counsel, EBEO

subject: [REDACTED]

SSN: [REDACTED]

This is in response to your correspondence of March 26, 1991 regarding [REDACTED]'s Form 4361, Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners. The application was denied by the Philadelphia Service Center on the basis of the term "Christian Worker".

Internal Revenue Service Publication 517, Social Security for Members of the Clergy and Religious Workers, (copy enclosed) defines a minister as an individual who is ordained, commissioned, or licensed by their church and who has the authority to conduct religious worship, perform sacerdotal functions, and administer ordinances or sacraments according to the prescribed tenets and practices of that church.

According to the information submitted by the [REDACTED], [REDACTED] is authorized to perform sacerdotal and religious functions, including performing marriages. Her duties include overseeing the ministry of Music and Arts as well as the ministry of Counseling, teaching Bible courses, performing visitation in hospitals and homes, and functioning in place of the senior pastor when he is not able to perform all his duties. Accordingly, because she is authorized by her church to perform substantially all of the functions of a minister, we believe that [REDACTED]'s Form 4361 should be approved. The fact that her title is "Christian Worker" rather than "minister" is immaterial.

Enclosure:  
Pub. 517

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